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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re	Chapter 11
DPH HOLDINGS CORP., et al.	Case. No. 05-44481 [RDD]
Reorganized Debtors.	Jointly Administered
DELPHI AUTOMOTIVE SYSTEMS, LLC,	
Plaintiff,	
v.	Adv. Pro. No. 07-02445 [RDD]
HERAEUS PRECIOUS METALS,	
Defendant.	
DELPHI AUTOMOTIVE SYSTEMS, LLC,	
Plaintiff,	
v.	Adv. Pro. No. 07-02442 [RDD]
HERAEUS METALS PROCESSING and	
HERAEUS METALS PROCESSING, LTD.,	
Defendants.	

**DECLARATION OF DAVID GALLAGHER**

DAVID GALLAGHER declares as follows:

1. I am the Head of Compliance and Risk Management of Heraeus Precious Metals, LLC ("HPM"), which has its offices at 540 Madison Avenue, in New York City.

2. I make this Declaration to be used as evidence in the above-captioned cases and adversary proceeding, and the facts stated herein are, based on my own personal knowledge and knowledge of the business records of HPM, true.

3. HPM is a commodity seller of precious metals to industry users. For many years, including before and during 2005, HPM leased or sold metals of the platinum group to Delphi Automotive Systems, LLC ("Delphi") to meet its needs for automotive uses such as in catalytic converters.

5. I have examined the proposed First Amended Complaint to Avoid and Recover Transfers Pursuant to 11 U.S.C. §§ 547 and 550 (including Exhibit 1 thereto) a copy of which is attached to Reorganized Debtors' Motion for Leave to File Amended Complaints [Docket No. 20575] and also to this Declaration as Exhibit A (the "Proposed Amended Complaint").

6. The information set out on Exhibit 1 to the Proposed Amended Complaint fails accurately or consistently to reflect actual transactions between HPM and Delphi and overstates payments made by Delphi to HPM by \$19,584,480.42. Among other inaccuracies and inconsistencies:

A. Said Exhibit 1 lists more than a dozen payments which are duplicative and thus overstates payments to HPM by \$6,946,929.42. I have noted these in the copy of said Exhibit 1 that is attached to this Declaration as Exhibit B.

B. In addition, said Exhibit 1 confuses payments *from* HPM *to* Delphi with payments *from* Delphi *to* HPM, thus overstating the payments made by Delphi to HPM by an additional \$12,637,551. I have likewise noted these payments in Exhibit B attached hereto. There are 8 items which I identify as 'DD'. The first 4 of the 8 were HPM purchases and should have been negative numbers on Delphi's exhibits; that is, they were not items payable by Delphi to HPM, but items payable by HPM to Delphi. Delphi netted these 8 items and paid HPM \$739,173 which was correct. Then they mistakenly duplicated that net number.

7. After taking into account the duplications and other errors in said Exhibit 1, the actual total of all payments HPM received from Delphi during the 90-day period before October 8, 2005, was \$ 15,544,794.06.

8. Delphi and HPM intended that each of such payments be made in contemporaneous exchange for precious metal commodities delivered by HPM to Delphi.

9. Delphi in fact made each such payment in exchange for precious metal commodities delivered by HPM substantially contemporaneously with the payment, in most cases on or within two business days of the delivery and in no case later than seven business days after the delivery.

10. Delphi made each such payment in payment of a debt incurred for the purchase of precious metal commodities in the ordinary course of business of Delphi and HPM.

11. Each such payment was made in the ordinary course of business of Delphi and HPM and was made according to ordinary business terms, which were consistent with the course of dealing between HPM and Delphi, customary in our own business dealings in general, and customary in the industry of dealing in precious metals commodities.

12. Until I saw a copy of the original complaint filed in the above-captioned adversary proceeding earlier in 2010, HPM had no knowledge or even inkling that Delphi was suing HPM in this matter or had filed a complaint against HPM three years earlier regarding payments made by Delphi to HPM in 2005, although HPM continued to supply Delphi with precious metals after October 2005 and during its reorganization proceeding, and our lawyers were in contact with Delphi's lawyers for the following years regarding unrelated matters.

13. It is HPM's custom and practice, and has been HPM's custom and practice since before 2005, upon receiving notice of the commencement of a legal action against HPM, (i) to consult with its counsel and its auditors with respect to such action, (ii) to consider in consultation with its counsel and auditors the propriety and/or necessity of disclosing the action


to its bankers and others and of establishing a reserve for the liability, if any, to arise from such action, (iii) to preserve and archive email exchanges and other communications with the claimant or otherwise relating to such action.

14. Because Delphi kept secret the filing of the complaint in the above-captioned adversary proceeding against HPM for more than 2 1/2 years after filing it in 2007, HPM did not, prior to 2010, (i) consult with its counsel and its auditors with respect to such action, (ii) consider the propriety and/or necessity of disclosing the action to its bankers and others and of establishing a reserve for the liability, if any, to arise from such action, or (iii) archive and preserve email exchanges and other communications with Delphi or otherwise concerning its transactions in precious metals.

15. My investigation to date indicates the likelihood that a great deal of email exchanges with Delphi and otherwise concerning HPM's transactions in precious metals that may have been relevant to the above-captioned adversary proceeding has been lost or destroyed in accordance with HPM's standard deletion practices, placing HPM at a great disadvantage in its defense of said action.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York  
November 22, 2010

  
\_\_\_\_\_  
David Gallagher

**Exhibit A**



to, *inter alia*, sections 547 and 550 of the Bankruptcy Code and Rules 3007 and 7001(1) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) for an Order and Judgment from this Court against Defendant to direct the return of certain transfers (the “Transfers”) that were made by Plaintiff to Defendant as identified on Exhibit 1 attached hereto.

2. On October 8, 2005 (the “Initial Filing Date”), Delphi Corporation (“Delphi”) and certain of its subsidiaries (the “Initial Filers”) each filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330 (the “Bankruptcy Code”).

3. On October 14, 2005, three additional U.S. subsidiaries of Delphi (together with the Initial Filers, the “Reorganized Debtors”) filed voluntary petitions in this Court for reorganization relief under chapter 11 of the Bankruptcy Code.

4. The Reorganized Debtors’ First Amended Joint Plan of Reorganization, as modified and amended, was confirmed by the Court on July 30, 2009 (the “Modified Plan”) and became effective on October 6, 2009.

5. Under the Modified Plan, general unsecured creditors in these chapter 11 cases will receive less than full value on account of their unsecured claims.

6. Accordingly, pursuant to section 7.19 of the Modified Plan, the Reorganized Debtors retained the right to pursue the claims and causes of action asserted in this First Amended Complaint and to settle, release or compromise such claims and causes of action without further order of the Court.

#### **JURISDICTION AND VENUE**

7. This Adversary Proceeding is a “core” proceeding pursuant to 28 U.S.C. §§ 157(b)(2)(A), (F) and (O).

8. Subject-matter jurisdiction exists in this Court pursuant to 28 U.S.C. § 1334.

9. Personal jurisdiction exists in this Court because Defendant conducted business in the United States and/or directed activities toward Plaintiff in the United States.

10. Venue of this Adversary Proceeding is proper in this Court pursuant to 28 U.S.C. § 1409(a).

11. Defendant was a creditor of Plaintiff prior to the filing of the Reorganized Debtors' chapter 11 cases.

### **PARTIES AND BACKGROUND**

12. Plaintiff was the operating subsidiary of Delphi in North America that performed, among other things, accounting and payment functions for the Reorganized Debtors in connection with their manufacture of automotive parts, components, modules and assemblies through various divisions.

13. Plaintiff entered into certain purchase agreements (the "Agreements") with Defendant for the supply of goods to the Reorganized Debtors.

14. Defendant Heraeus Precious Metals is a New York corporation located at 540 Madison Ave. New York, NY 10022.

15. Pursuant to the terms of the Agreements, Defendant was required to ship certain goods for the benefit of Plaintiff or the Reorganized Debtors.

16. Plaintiff did not accept physical invoices from Defendant in connection with Defendant's shipment of goods under the Agreements.

17. Rather, Plaintiff's accounts payable system was used to generate payment on a date certain based upon the payment terms associated with Defendant.

18. During the ninety (90) days preceding the Initial Filing Date, Plaintiff made



certain payments to Defendant in satisfaction of amounts due for goods previously shipped by Defendant under the Agreements (the "Transfers"). Such Transfers are identified on Exhibit 1 attached hereto.

**CLAIM FOR RELIEF**

**Avoidance and Recovery of Preferential Transfers**

19. Plaintiff incorporates by reference the preceding allegations.
20. On or within ninety (90) days prior to the Initial Filing Date, Plaintiff made, or caused to be made, the Transfers listed on Exhibit 1 to, or for the benefit of, Defendant.
21. Plaintiff owned the funds that were transferred to the Defendant, and such Transfers constituted transfers of interests in Plaintiff's property because they were made by Plaintiff.
22. Plaintiff made, or caused to be made, each Transfer listed on Exhibit 1 for, or on account of, an antecedent debt owed to Defendant as of the date on which each Transfer was made. The documents evidencing the antecedent debt include the purchase orders and/or invoices/bills of lading identified on Exhibit 1, which purchase orders and/or invoices/bills of lading include evidence of the amount of the antecedent debt and the approximate dates the subject goods contemplated by the Agreements were ordered by Plaintiff pursuant to the Agreements and/or were provided by Defendant.
23. Pursuant to Bankruptcy Code section 547(f), for purposes of this Adversary Proceeding, Plaintiff is presumed to have been, and was in fact, insolvent at the time the Transfers were made.
24. The Transfers enabled Defendant to receive more than it would have received if (i) this case was administered under chapter 7 of the Bankruptcy Code; (ii) each Transfer had not

been made; and (iii) Defendant had received payment of the Debt paid by the Transfer to the extent provided by the Bankruptcy Code. Specifically, Defendant was a general unsecured creditor of Plaintiff, and unsecured creditors in these chapter 11 cases will receive less than full value on account of their unsecured claims.

25. Based upon the foregoing, the Transfers constitute avoidable preferential transfers pursuant to section 547(b) of the Bankruptcy Code.

26. Pursuant to section 550(a) of the Bankruptcy Code, the Court should enter an Order granting judgment in favor of Plaintiff and against Defendant (i) avoiding the Transfers Defendant received, pursuant to section 547(b) of the Bankruptcy Code; (ii) holding Defendant liable in an amount not less than the amount of the Transfers it received, plus interest from the date hereof and the costs and expenses of this action including, without limitation, attorneys' fees; and (iii) ordering Defendant to pay to Plaintiffs the amount of the Transfers it received, pursuant to sections 547(b) and 550(a) of the Bankruptcy Code.

**WHEREFORE**, Plaintiff respectfully requests that the Court:

- a. enter judgment in favor of Plaintiff and against Defendant in an amount not less than the amount of the Transfers Defendant received, plus costs, interest and attorneys fees as allowed by law;
- b. order Defendant to pay to Plaintiff the amount of the Transfers it received, pursuant to sections 547(b) and 550(a) of the Bankruptcy Code; and
- c. grant such other and further relief as this Court may deem just and proper.

DATED: New York, New York  
September 7, 2010

BUTZEL LONG, a professional corporation

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Counsel for Plaintiff

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EXHIBIT 1  
Delphi Automotive Systems, LLC v. Herneus Precious Metals  
Adv. Pro. No. 07-02445 [RDD]

Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Antecedent Debit: Purchase Order/Invoice Number	Purchase Order/Invoice	Transfer Type
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/12/2005	\$ 271,125.00	185256	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/14/2005	\$ 271,125.00	EW02043677	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/19/2005	\$ 6,160.00	185432	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/19/2005	\$ 9,684.76	185433	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/19/2005	\$ 13,246.20	185434	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/19/2005	\$ 375,186.77	185435	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/20/2005	\$ 375,186.77	EW02043838	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/20/2005	\$ 29,090.96	EW02043839, 043833,	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/22/2005	\$ 21,800.10	185762	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/22/2005	\$ 78,309.00	185763	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/23/2005	\$ 5,100.78	185990	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/23/2005	\$ 11,158.80	185991	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/23/2005	\$ 11,083.70	185992	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/23/2005	\$ 13,484.40	185993	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/25/2005	\$ 100,109.10	EW02ASE WTM1166	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/5/2005	\$ 7,281.88	186560	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/5/2005	\$ 3,827.54	186561	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/5/2005	\$ 6,581.30	186562	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/5/2005	\$ 6,220.00	186563	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/5/2005	\$ 28,468.00	186566	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/5/2005	\$ 2,000.00	186567	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/12/2005	\$ 6,593.81	186922	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/12/2005	\$ 310,416.15	186923	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/12/2005	\$ 151,597.50	186924	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/15/2005	\$ 2,623.05	186925	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/16/2005	\$ 2,057,000.00	186951	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/16/2005	\$ 1,146,949.00	186952	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/16/2005	\$ 313,650.00	187161	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/17/2005	\$ 7,646.01	187157	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/17/2005	\$ 1,258.51	187158	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/17/2005	\$ 11,370.20	187159	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/18/2005	\$ 20,954.61	187221	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/18/2005	\$ 1,179.38	187222	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/19/2005	\$ 1,335,000.00	187223	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/19/2005	\$ 313,650.00	EW0208160531365000	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/23/2005	\$ 1,862,700.00	187373	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/23/2005	\$ 1,107,000.00	187374	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/23/2005	\$ 1,722,000.00	187375	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/23/2005	\$ 14,873.83	187377	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/23/2005	\$ 51,923.20	187378	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/23/2005	\$ 15,876.67	187379	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/23/2005	\$ 4,334.81	187380	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/24/2005	\$ 15,664.32	187601	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/24/2005	\$ 3,154.25	187602	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/24/2005	\$ 18,101.50	187603	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/24/2005	\$ 468,607.46	EW02044444, 044439, 04	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/24/2005	\$ 2,623.05	EW02044445	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/26/2005	\$ 4,691,700.00	EW02ASEC WTM1198	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/26/2005	\$ 87,008.51	EW02ASEC WTM1200	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/26/2005	\$ 36,920.07	EW02ASEC WTM1201	INVOICE	WIRE

EXHIBIT 1  
Delphi Automotive Systems, LLC v. Heraeus Precious Metals  
Adv. Pro. No. 07-02445 [RDD]

Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Antecedent Debt: Purchase Order/Invoice Number	Purchase Order/ Invoice	Transfer Type
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/1/2005	\$ 59,758.14	187728	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/1/2005	\$ 8,090.48	187729	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/1/2005	\$ 49,637.50	187730	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/6/2005	\$ 888,000.00	187950	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/7/2005	\$ 117,486.12	EW02044858,044834,04	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/8/2005	\$ 3,831.76	188122	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/8/2005	\$ 13,678.83	188123	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/8/2005	\$ 25,020.75	188124	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/8/2005	\$ 10,982.50	188157	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/12/2005	\$ 357,236.90	188204	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/12/2005	\$ 1,869,000.00	188401	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/20/2005	\$ 7,651.67	188487	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/20/2005	\$ 17,699.22	188488	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/20/2005	\$ 40,850.00	188489	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/23/2005	\$ 3,895.06	188490	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/23/2005	\$ 5,275.00	188491	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/23/2005	\$ 66,200.89	EW02ASEC WTM1218	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/23/2005	\$ 9,170.06	EW02ASEC WTM1219	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/27/2005	\$ 6,536.11	189099	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/27/2005	\$ 13,489.38	189100	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/29/2005	\$ 20,025.49	EW02ASEC WTM1224	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/4/2005	\$ 334,642.88	189615	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/4/2005	\$ 3,890.84	189619	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/4/2005	\$ 5,750.82	189620	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/4/2005	\$ 13,741.40	189621	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 888,000.00	189607	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 1,146,949.00	189608	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 2,057,000.00	189609	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 1,857,240.00	189610	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 918,000.00	189611	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 1,155,762.00	189612	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 2,145,000.00	189613	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 2,469,600.00	189614	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 334,642.88	EW02045730	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 14,376.79	EW02ASEC WTM1227	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 23,383.06	EW02ASEC WTM1228	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 739,173.00	EW02ASEC WTM1230V	INVOICE	WIRE

Total Amount of Claim = \$ 35,129,274.48

**Exhibit B**



Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Antecedent Debt: Purchase Order/Invoice Number	Purchase Order/ Invoice	Transfer Type
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (A)	7/12/2005	\$ 271,125.00	185256	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS	DUPE OF (A)	DAS LLC	7/14/2005	\$ 271,125.00	EW02043677	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/19/2005	\$ 6,160.00	185432	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (B)	7/19/2005	\$ 9,684.76	185433	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/19/2005	\$ 13,246.20	185434	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (EE)	7/19/2005	\$ 375,186.77	185435	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS	DUPE OF (EE)	DAS LLC	7/20/2005	\$ 375,186.77	EW02043838	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS	DUPE OF (B)	DAS LLC	7/20/2005	\$ 29,090.96	EW02043839, 043833,	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (C)	7/22/2005	\$ 21,800.10	185762	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/22/2005	\$ 78,309.00	185763	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/23/2005	\$ 5,100.78	185990	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (D)	7/23/2005	\$ 11,158.80	185991	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/23/2005	\$ 11,083.70	185992	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	7/23/2005	\$ 13,484.40	185993	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS	DUPE OF (C)	DAS LLC	7/25/2005	\$ 100,109.10	EW02ASE WTM1466	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (E)	8/5/2005	\$ 7,281.88	186560	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (G)	8/5/2005	\$ 3,827.54	186561	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/5/2005	\$ 6,581.30	186562	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/5/2005	\$ 6,220.00	186563	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (F)	8/5/2005	\$ 28,468.00	186566	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/5/2005	\$ 2,000.00	186567	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/12/2005	\$ 6,593.81	186922	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (H)	8/12/2005	\$ 310,416.15	186923	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/12/2005	\$ 151,597.50	186924	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (I)	8/15/2005	\$ 2,623.05	186925	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (J)	8/16/2005	\$ 2,057,000.00	186951	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (K)	8/16/2005	\$ 1,146,949.00	186952	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/16/2005	\$ 313,650.00	187161	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/17/2005	\$ 7,646.01	187157	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (L)	8/17/2005	\$ 1,258.51	187158	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/17/2005	\$ 11,370.20	187159	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (M)	8/18/2005	\$ 20,954.61	187221	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/18/2005	\$ 1,179.38	187222	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (N)	8/19/2005	\$ 1,335,000.00	187223	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS	DUPE OF (K)	DAS LLC	8/19/2005	\$ 313,650.00	EW0208160531365000	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (O)	8/23/2005	\$ 1,862,700.00	187373	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/23/2005	\$ 1,107,000.00	187374	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/23/2005	\$ 1,722,000.00	187375	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/23/2005	\$ 14,873.83	187377	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (P)	8/23/2005	\$ 51,923.20	187378	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/23/2005	\$ 15,876.67	187379	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/23/2005	\$ 4,334.81	187380	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/24/2005	\$ 15,664.32	187601	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/24/2005	\$ 3,154.25	187602	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	8/24/2005	\$ 18,101.50	187603	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS	DUPE OF (L)	DAS LLC	8/24/2005	\$ 468,607.46	EW02044444,044439,04	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS	DUPE OF (I)	DAS LLC	8/24/2005	\$ 2,623.05	EW02044445	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS	DUPE OF (O)	DAS LLC	8/26/2005	\$ 4,691,700.00	EW02ASEC WTM1198	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS	DUPE OF (P)	DAS LLC	8/26/2005	\$ 87,008.51	EW02ASEC WTM1200	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS	DUPE OF (Q)	DAS LLC	8/26/2005	\$ 36,920.07	EW02ASEC WTM1201	INVOICE	WIRE



EXHIBIT 1

Delphi Automotive Systems, LLC v. Heraeus Precious Metals

Adv. Pro. No. 07-02445 [RDD]

Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Antecedent Debt: Purchase Order/Invoice Number	Purchase Order/ Invoice	Transfer Type
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/1/2005	\$ 59,758.14	187728	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (R)	9/1/2005	\$ 8,090.48	187729	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/1/2005	\$ 49,637.50	187730	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (S)	9/6/2005	\$ 888,000.00	187950	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS	DUP OF (R)	DAS LLC	9/7/2005	\$ 117,486.12	EW02044858,04483,04	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/8/2005	\$ 3,831.76	188122	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (R)	9/8/2005	\$ 13,678.83	188123	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/8/2005	\$ 25,020.75	188124	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (U)	9/8/2005	\$ 10,982.50	188157	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (W)	9/12/2005	\$ 357,236.90	188204	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (V)	9/12/2005	\$ 1,869,000.00	188401	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/20/2005	\$ 7,651.67	188487	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (X)	9/20/2005	\$ 17,699.22	188488	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/20/2005	\$ 40,850.00	188489	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (Z)	9/23/2005	\$ 3,895.06	188490	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/23/2005	\$ 5,275.00	188491	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS	DUP OF (X)	DAS LLC	9/23/2005	\$ 66,200.89	EW02ASEC WTM1218	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS	DUP OF (Z)	DAS LLC	9/23/2005	\$ 9,170.06	EW02ASEC WTM1219	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (Y)	9/27/2005	\$ 6,536.11	189099	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	9/27/2005	\$ 13,489.38	189100	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS	DUP OF (Y)	DAS LLC	9/29/2005	\$ 20,025.49	EW02ASEC WTM1224	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (AA)	10/4/2005	\$ 334,642.88	189615	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/4/2005	\$ 3,890.84	189619	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (BB)	10/4/2005	\$ 5,750.82	189620	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/4/2005	\$ 13,741.40	189621	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 888,000.00	189607	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 1,146,949.00	189608	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 2,057,000.00	189609	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC (DD)	10/6/2005	\$ 1,857,240.00	189610	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 918,000.00	189611	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 1,155,762.00	189612	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 2,145,000.00	189613	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 2,469,600.00	189614	INVOICE	EFT
07-02445	HERAEUS PRECIOUS METALS	DUP OF (AD)	DAS LLC	10/6/2005	\$ 334,642.88	EW02045730	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS		DAS LLC	10/6/2005	\$ 14,376.79	EW02ASEC WTM1227	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS	DUP OF (BB)	DAS LLC	10/6/2005	\$ 23,383.06	EW02ASEC WTM1228	INVOICE	WIRE
07-02445	HERAEUS PRECIOUS METALS	DUP OF (DD)	DAS LLC	10/6/2005	\$ 739,173.00	EW02ASEC WTM1230V	INVOICE	WIRE

Total Amount of Claim = \$ 35,129,274.48